



Missouri Department of Revenue

# Tax Bulletin

Volume 4, No. 2

Summer 1995



## *'Directly' Speaking . . .*

The Department of Revenue has reached the beginning of the end of the tax busy season. I am happy to report a number of successes.


**Electronic Filing** – More than 47,000 Missouri individual income tax returns were filed electronically this year. The success of this initial year has been very encouraging; the Department is already working on an expansion of electronic filing for next year, hopefully with many more individual returns. Because Governor Carnahan recently signed Senate Bill 374, we are also anticipating the start of electronic business tax filings in the very near future. Stay tuned!

**Forms by Fax** – As you recall, Forms by Fax was a new project that transmits tax forms, on demand, by fax. More than 24,000 Forms by Fax calls came in during the tax busy season. Please note that many of the Department's other forms are also on the system, 24 hours a day, seven days a week. For example, callers can receive Power of Attorney forms, business registration forms and many other documents. A complete listing is available from the Forms by Fax line, 314/751-4800, dialed from your fax machine handset. The Master Document List is Document No. 1.

**Practitioner Contacts** – This year, the Department began a new procedure to try to alleviate the problem of processing delays due to missing documentation on Missouri individual income tax returns. When documentation was discovered missing, Department employees made phone calls to the practitioners who prepared the returns. In about 43 percent of these cases, the practitioners faxed the missing paperwork to the Department, allowing processing to continue on the returns in question. This program only applied to taxpayers who checked the authorization box on their returns and included the practitioners' phone numbers on the form. Although we were encouraged by the initial response to the program, we are going to evaluate how well it worked before we decide whether to continue it next year. We would appreciate any feedback you could give us about whether you would like for us to continue this procedure.

**Processing Update** – As of this writing, all error-free refund-type returns have been processed, and refund checks have been mailed to the taxpayers. The Department was able to stay current in processing incoming returns until the April 17 deadline, when approximately 50 percent of the 2.2 million individual returns arrived at our mail drop.

In all, we are pleased that the 1995 tax busy season was successful. We hope you, too, enjoyed successful busy seasons. Again, thank you for your suggestions and comments. We genuinely appreciate the overwhelming support we have received from the tax and business communities.

  
Director of Revenue

## Electronic Filing Update

by Dennis Morrissey, Administrator,  
Central Processing Bureau, (314) 751-3930

The Department of Revenue offered statewide electronic filing of individual income tax returns for the first time this year. The program was a success. Through June 7, 1995, more than 47,234 returns had been electronically filed.

The Department began working with software developers last November to test software to format state tax information for transmission to the Internal Revenue Service with the federal return. To date, the Department has approved ten software developers. We hope to have more developers on board for next year.

The joint federal/state electronic filing project experienced a few "growing pains" this year. The most common problems involved the MO-8453 signature document. For example, some signature documents were not mailed at all, some were mailed many days after acknowledgments were received, others were mailed before the state acknowledgment was received, and still others

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# Efficient Tax Collecting

by Kathy Mantle, Bureau Manager, Collections Bureau, (314) 751-3958

As we all know, collections are a necessary part of taxation because unfortunately, not all taxes due to the state are remitted timely. The failure to remit may be due to taxpayers' unfamiliarity with tax laws, procedures or policies. In other cases, individuals refuse to comply with the tax law even after they have all the needed information and services.

For individuals who fail to file or pay because of their unfamiliarity with taxing requirements, the Department continues to try to educate them as to the law, forms and procedures. We also plan to continue studying the reasons taxpayers become non-compliant. For example, we constantly review forms and instructions to see that they are easy to understand and use. When our processes are simplified and streamlined, taxpayers find the system easier to comply with.

For individuals who purposely fail to pay their taxes, the Department adopts a different approach. The Department sends notices and billings to these individuals on each delinquent period. Collection industry statistics, however, indicate that early personal contact resolves delinquent accounts much more quickly and completely. Most of these contacts are accomplished over the telephone.

Several developments are in the works now to improve the Department's telephone contacts and thus increase the efficiency of our collections activity. The first upgrade involves improving the management of the Department's accounts receivable. This will allow telephone specialists to contact taxpayers much earlier in the account's delinquency and increase the likelihood of early resolution of the account. The second step in this system's upgrade is the installation of a sophisticated call management system. This will permit more efficient handling of outgoing calls to taxpayers, with the possibility of reaching 80 percent more taxpayers per day. Coupled with the improved account management, this system will allow the telephone specialists to better serve all taxpayers.

The Department hopes to benefit from today's automated collection technology. Other governmental agencies have reported a 100 percent increase in productivity after installing similar technology. The Department's challenge is to expand collections while providing excellent service and support to taxpayers.

In an effort to improve its customer service, the Department also recently automated its process for filling tax clearance requests. Approximately 12,000 of these requests are submitted every year. The automation of this process will eventually reduce the turnaround time for requests by 60 percent. The staff who are currently processing requests will be reassigned to other customer service tasks.

The Department will continue to review all its processes to determine whether automation will save the state time and increase revenue collections while maintaining our focus on excellent customer service.

## Update

*continued from page 1*

were filed when a paper return had been filed.

The MO-8453 is to be mailed to the DOR as soon as the state acknowledgement is received. Taxpayers who mail the MO-8453 before they receive their state acknowledgements fail to receive verification that the Department has received the electronic return. In addition, delays in mailing the MO-8453 will delay refunds because no refund is issued before this document is received.

The other problem we encountered was a failure to submit the necessary supporting documentation. In these cases, the MO-8453 was submitted, but other documents (primarily the W-2 and MO-CR forms) were not attached. We called numerous practitioners to try to resolve this problem. As practitioners become more familiar with the program, we are certain these "growing pains" will subside.

Looking toward the future, the Department hopes to attract more software developers for next year. Interested developers may contact the Tax Program Coordinator, at (314) 751-3930, for more information.

Electronic filing of individual income tax returns is only the tip of the iceberg of the Department's plans for future technological advancement. Also in the planning stages are electronic filing and payment of sales and withholding taxes, telefiling of no-balance-due returns, and the opening of an electronic bulletin board system for Department of Revenue information.

If you have questions about these new programs, or if you have any comments or suggestions about Missouri's electronic filing program, please call the Tax Program Coordinator at (314) 751-3930 or write to the coordinator at Missouri Department of Revenue, P.O. Box 371, Jefferson City MO 65105-0371.



Missouri Department of Revenue

**Mel Carnahan**, Governor; **Janette M. Lohman**, Director of Revenue; **Robert G. Schemenauer**, Director Division of Taxation and Collection  
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# Taxability of Prescription Drugs

by Kenneth M. Pearson, Administrator, Tax Administration Bureau, (314) 751-3804

Section 144.020.2(18), RSMo, provides an exemption from sales tax for "all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner to administer those items." The confusion in the application of this exemption occurs when one interprets the phrases "legally dispensed by a licensed pharmacist" and "upon a lawful prescription of a practitioner."

Under federal law, controlled substances are drugs that are unsafe because of toxicity or other potential harmful effect, unless used under the supervision of a licensed practitioner. A drug subject to this restriction must bear the label, "Caution: Federal law prohibits dispensing without a prescription". Such drugs are commonly known as "legend" drugs. In order to qualify for the exemption from sales tax under Section 144.030.2(18), a drug must be a "legend" drug. Over-the-counter drugs and other non-legend drugs do not qualify for the exemption, even if a physician writes a prescription or order to the pharmacy.

Three Administrative Hearing Commission (AHC) decisions are on point. These cases involve the sale of medical grade oxygen. In Advacare Medical Corporation v. Director of Revenue, State of Missouri, R5-87-0770 (1989), the AHC found no evidence to suggest that medical grade oxygen is a "drug as that term is used in subdivision (18)." In Medic House, v. Director of Revenue, 88-001760RS (1990), the AHC was more specific in finding that while medical grade oxygen, a concentrated and purified form of oxygen, may be a drug that is generally dispensed upon a doctor's prescription, federal law does not classify it as a controlled substance, nor does it **require** that it be treated as a prescrip-

tion drug. The AHC found that medical grade oxygen was not exempt under Section 144.030.2(18) because Medic House failed to show "that oxygen can be dispensed only by a licensed pharmacist pursuant to a doctor's prescription." This decision was upheld on appeal to the Missouri Supreme Court. 799 S.W.2d80 (Mo. Banc 1990). The facts in Four Rivers Home Health Care, Inc. v. Director of Revenue, 91-00192SRV (1992) were almost identical to those in Medic House. Based on those facts, the AHC reaffirmed its earlier decision in Medic House. This decision was also upheld on appeal to the Missouri Court of Appeals for the Western District 860 S.W.2d 2 (Mo. App 1993).

As indicated by these decisions, in

order to qualify for exemption from sales tax under Section 144.030.2(18), a drug must be a federally designated controlled substance subject to labeling that requires a lawful prescription by a physician and one that can be dispensed only by a licensed pharmacist.

Another issue related to the taxability of non-prescription drugs is payment for their purchase by Medicare and Medicaid. The Department has taken the position that non-prescription and over-the-counter drugs that are paid for by Medicare and Medicaid are not subject to sales tax. Note: only the portion of the charge covered by Medicare or Medicaid is exempt from sales tax. Any portion of the charge paid by the patient or the patient's private insurer is subject to sales tax.

## Rules Take Effect

by Vickie Wood, Legislative Secretary, Office of Legislation and Regulation, (314) 751-2110

There are several rules relating to taxes that have recently been amended. A short recap of each amendment is listed below along with the rule number, our comments and the effective date of the regulation.

**12 CSR 10-2.016 Quarter-Monthly Period Reporting and Remitting Withholding Tax.** This amendment increases the threshold that determines the filing frequency of withholding tax accounts, reducing the burden on small business taxpayers. Proposed Amendment appeared in the 5/15/95 Missouri Register and the comment period ended 6/14/95.

**12 CSR 10-2.705 Filing Corporation Tax Returns.** This amendment clarifies the due date applicable to exempt organizations. Emergency Amendment appeared in 3/1/95 Missouri Register. Effective 1/30/95 and expires 5/29/95. Order of Rulemaking has been filed with the Joint Committee on Administrative Rules and is currently in the 30 day waiting period.

**12 CSR 10-3.244 Trade-Ins.** This amendment interprets the sales tax law allowing a purchase contract date to be used in determining the replacement vehicle sales tax credit. Order of Rulemaking appeared in 4/17/95 Missouri Register.

**12 CSR 10-3.626 Quarter-Monthly Period Reporting and Remitting Sales Tax.** This amendment increased the threshold that determines the filing frequency of sales tax accounts, reducing the burden on small business taxpayers. Proposed Amendment appeared in the 5/15/95 Missouri Register and the comment period ended 6/14/95.

If you would like to receive a copy of any of these rules, please contact the Secretary of State, Administrative Rules Division, P.O. Box 778, Jefferson City, MO 65102.

# Court Cases

by General Counsel's Office,  
(314) 751-2633

## Sales Tax

McKinley Iron, Inc. v. Director of Revenue, 888 S.W. 2d 705 (Mo. banc 1994).

McKinley Iron, Inc.'s (Taxpayer) application for electrical energy direct pay authorization (EEDPA) was denied on the basis that it did not meet the 10% threshold requirement in Section 144.030.2(12). The Administrative Hearing Commission (AHC) concluded Taxpayer operated two discrete stages of production but did not provide sufficient evidence to show that the cost of electrical energy used in its secondary stage exceeded the 10% threshold requirement. The Missouri Supreme Court (Court) affirmed the AHC's decision; however, the basis for its conclusion differed from the AHC.

Taxpayer operated a scrap metal plant and argued that its operations consisted of two discrete stages of production. The first stage was sorting and chopping the scrap metal and the second stage was densifying the scrap metal. Taxpayer asserted that the materials purchased in the first stage were consumed in that stage. Those costs would be excluded from the total cost of production in the second stage. If these costs were excluded from Taxpayer's second stage of production, then the cost of the electrical energy used in that stage would qualify for the exemption. The Director argued Taxpayer's operations involved only one stage of production. The total cost of production included the cost of the materials used and Taxpayer did not meet the 10% threshold.

Unlike the AHC, the Supreme Court (Court) found that Taxpayer's operation consisted of one single process as opposed to two separate processes. Therefore, all the costs incurred in that process would be included in the "total cost of production" factor. In support of its

## Sales Tax

Central Hardware Company, Inc. and Budget Rent-A-Car of St. Louis, Inc. v. Director of Revenue, 887 S.W. 2d 593 (Mo. banc 1994).

Central Hardware Company, Inc., and Budget Rent-a-Car of St. Louis (Taxpayers) claimed they were entitled to a refund of all sales taxes paid to the State of Missouri which were attributable to credit card fees. Taxpayers contended that fees they paid to credit card companies were "charges incident to the extension of credit" and either excluded from taxation under Section 144.010.1(3), RSMo 1986, or the fees were not included in their "gross receipts" because Taxpayers never received the amounts attributable to credit card fees.

The Missouri Supreme Court (Court) sustained the decision of the Administrative Hearing Commission. It stated the starting point in analyzing this case was the determination of what parties were involved in the sales at retail. The Court found in this case the transactional relationship was between Taxpayers and their retail customers. The Court then reviewed Taxpayers' claim that the credit card fees were "charges incident to credit" and found the credit card fees were expenses of the businesses and not "charges incident to the extension of credit."

The Court examined Taxpayers' claim that the fees were not "gross receipts." It rejected this contention stating again that the key relationship is the sale at retail by Taxpayers to their customers. In this relationship, the customer paid Taxpayers the full price charged.

decision, the Court discussed "processing" as it applied in Section 144.030.2(12) stating that "processing is not complete until the end product is produced." The Court stated that the end product in this case was densified scrap metal. Although the scrap metal was transformed throughout the process, the transformation was not complete until the end product was produced. The Court noted that transformations of an item that may even enhance the value of the item are not conclusive evidence of a separate process.

Taxpayer stated Section 144.030.2(12) violated the Equal Protection and Due Process provisions of the Missouri and U.S. Constitutions. Taxpayer stated this section treated single-stage and dual-stage taxpayers differently. However, the Court held that this section did not treat these taxpayers differently because the cost of materials would be factored in each case; the dual-stage taxpayer would factor the cost into its primary stage and the single-stage taxpayer would factor it into its one stage.

## Sales Tax

Southern Red-E-Mix Co., et al. v. Director of Revenue, 894 S.W. 2d 164 (Mo banc 1995)

Southern Red-E-Mix Co., (Taxpayers) owned and operated concrete plants. As part of their business activities, the Taxpayers made sales of concrete which they delivered to jobsites specified by the purchases. During the years 1989 through 1993, when contacted by a potential customer, the concrete companies quoted customers a single price for delivered concrete. Relying on L & M Ready Mix Co. v. Director of Revenue, Case No. 90-000246RS, (AHC), and Kurtz Concrete Inc. v. Director of Revenue, 560 S.W. 2d 858 (mo banc 1978), the concrete companies filed applications for refund of sales taxes paid on the charges for delivery of the concrete. The concrete companies contended that under Kurtz Concrete, Inc., *supra*, since title to the concrete passed to the purchaser when the concrete was loaded on the concrete trucks, delivery charges were not a part of the sales prices. They further argued

*see Southern page 5*

**Southern** (continued from page 4)

that although they had not stated a separate charge for delivery of the concrete, the "delivery charge" could be calculated by examining their expenses associated with the delivery of concrete. They cited L & M Ready Mix Co., supra, as support for this position. The Director issued final decisions denying the refund requests. The concrete companies appealed the final decisions to the Administrative Hearing Commission (AHC). The AHC made findings that the concrete companies and their customers intended that the delivery charge be a part of the sales prices of the concrete and the total gross receipts from the concrete sales were subject to sales tax. The AHC sustained the refund denials.

The Missouri Supreme Court (Court) affirmed the decision of the AHC. The Court ruled that the governing principle, in determining whether a service (delivery) charge is a part of the sales price, is the intent of the parties. The Court, stating that the evidence demonstrated that the concrete companies did not discuss delivery charges with their purchasers or separately invoice for delivery charges, agreed with the AHC's finding that the parties by their silence intended that the delivery charges be a part of the sales price of the concrete.

**Sales Tax**

Metropolitan Newsclips Service, Inc. v. Director of Revenue, Case No. 94-000591AF, (AHC, 12/29/94).

Metropolitan Newsclips Service, Inc. (Taxpayer) provides a newsclipping service where it reviews newspapers for particular types of articles and provides originals or copies thereof to their customers. Taxpayer charges a monthly fee as well as a per-clipping fee to each client and does not collect or remit sales tax on either fee. Director chose to audit Taxpayer. Counsel for Director, in light of the per-clipping fee and transfer of the original clipping or copy thereof, concluded that portion of the transaction was subject to sales tax. Counsel relied upon those cases involving the "true object" or "essence of the transaction" test, which focuses on whether the purpose of the transaction is the sale of tangible personal property or of intangible property where the tangible property incidentally serves as a medium for the transfer. Director assessed Taxpayer and Taxpayer appealed to the Administrative Hearing Commission (AHC). The AHC determined the newsclippings themselves were not the true object of the transaction.

After obtaining relief from tax liability, Taxpayer sought reasonable litigation expenses under Section 136.315, RSMo.

The AHC held that because it put on evidence it was wholly owned by one individual, Taxpayer, a corporation, showed it was not a subsidiary or affiliate for purposes of Section 135.315.1(1), RSMo. The AHC found the record devoid of evidence that Director's assessment was vexatious and held it was not.

The AHC held that "[a] position is substantially justified if a reasonable person could think it correct—that is, if it has a reasonable basis in law and fact," citing the St. Joseph State Hosp. v. Soliday, 861 S.W.2d 145, 147 (Mo. App. 1993). The AHC determined Counsel for Director was an expert in sales tax law, that he reasonably relied upon Taxpayer's invoice form listing a per-clipping charge and the transfer of newsclippings from Taxpayer to its clients in reaching his opinion the clipping fees were taxable. The AHC further held the caselaw did not clearly dictate the nontaxability of the clipping fees. It also held that the result of application of "true object" test necessarily turns upon facts and that the issue of taxability of the clipping charges was a close one in concluding Director was substantially justified. It awarded Taxpayer no litigation expenses.

**Sales Tax**

Robert T. Reese v. Director of Revenue Case No. 93-001637RV, (AHC 4/27/95). Robert T. Reese (Taxpayer) was an officer of the corporation and had a 1/3 interest in the corporation at its inception in 1986. The two other officers involved also had a 1/3 interest in the corporation. In 1985, one of the officers sold his stock in the corporation to the two remaining officers. Each of these two individuals then had a 50% interest in the corporation. On September 1, 1990, one of the remaining officers "walked out" on the business leaving Taxpayer as the only officer involved with the corporation. The business closed on October 15, 1990. Taxpayer failed to file sales tax returns and pay the tax due for September and October of 1990. The Department assessed Taxpayer as the responsible party for the delinquencies for September and October of 1990.

The Administrative Hearing Commission held Taxpayer was a responsible party pursuant to Section 144.157, RSMo. In support, they found the Taxpayer had the direct responsibility for filing returns and paying the tax since he had the authority to write checks and he had sole direct responsibility and control over the corporation once the other officer "walked out."

**Income Tax**

John A. and Frances W. Harmon v. Director of Revenue, 894 S.W. 2d 154 (Mo. banc 1995).

John A. and Frances W. Harmon (Taxpayers) filed an amended 1989 combined individual income tax return seeking a refund based on exclusion of Illinois state pension income under the constitutional doctrine of inter-governmental tax immunity. The Administrative Hearing Commission (AHC) concluded there was no statutory exemption for the income in question and denied their refund request.

The Supreme Court (Court) found it had jurisdiction since Taxpayers challenged the validity of revenue laws of the State of Missouri. In affirming the decision of the AHC the Court determined the constitutional doctrine of intergovernmental tax immunity applies only when sovereignty overlaps and does not apply in state-to-state relations.

## Sales Tax

*DeShan, Inc. v. Director of Revenue*, Case No. 91-000253RZ (AHC, 12/9/94).

Thomas and Virginia Payne d/b/a James Payne & Son Florist sold their business to DeShan, Inc. (Taxpayers). Because the Paynes owed Missouri and United States taxes, Taxpayers delivered the full purchase price to an attorney/escrow agent. According to the Administrative Hearing Commission (AHC), the terms of the sale required the attorney to hold the purchase money to satisfy the tax debts. The Director argued that the attorney was not independent and that there was no withholding because he was an agent for Taxpayers. The AHC found that there was a withholding pursuant to the terms of Section 144.150, RSMo, where the entire purchase price was delivered to a lawyer and the sales agreement required the lawyer to hold the money to satisfy the tax debts.

## Use Tax

*The Prudential Insurance Company of America v. Director of Revenue*, 885 S.W. 2d 337 (Mo. banc 1994). The Prudential Insurance Company (Taxpayer) is an insurance company which under Section 148.340, RSMo 1986, is required to pay a tax upon the direct premiums received "in lieu of all other taxes." The issue is whether this "in lieu of" provision exempted this taxpayer from Missouri use tax which it would otherwise be required to remit under Section 144.610, RSMo. The Administrative Hearing Commission (AHC) held that Section 148.340, RSMo, does not exempt foreign insurance companies from use tax. The Missouri Supreme Court (Court) affirmed this decision.

The Court reaffirmed their holding in *Farm & Home Savings Association v. Spradling*, 538 S.W.2d 313 (Mo. 1976) and also stated that *Centerre Bank of Crane v. Director of Revenue*, 744 S.W.2d 754 (Mo. banc 1988) did not apply to this case. The Court followed the rule in *Farm & Home* that "exclusivity provisions contained in one tax statute do not create exemptions from sales and use taxes." The Court in *Farm & Home* stated that Missouri use tax law "is an all inclusive act which provides specifically for the exemptions to that particular tax ..." Applying the rule in this case, the Court found that the use tax statutes provide no express exemption for foreign insurance companies and, therefore, the exemption claimed under Section 148.340 did not apply with respect to use taxes.

## Governor Carnahan Approves Electronic Filing Measure

by: Office of Legislation and Regulation, (314) 751-2110

In an effort to increase efficiency and to reduce paperwork, the Department of Revenue has allowed some income tax returns to be filed electronically on a trial basis. Senate Bill 374, which was signed into law by Governor Carnahan on June 13, 1995, allows the Department of Revenue to begin working toward acceptance and transmission of information, reports, returns and other related documentation electronically on a regular basis. The bill is effective August 28, 1995.

In addition to the electronic filing provisions, the bill also:

- Allows the Department of Revenue to set an interest rate that is lower than the current 12% minimum interest rate charged on delinquent taxes (based on the prime interest rate);
- Clarifies the Department of Revenue must follow standard rules procedure when proposing rules;
- Allows printouts of driver's license records obtained through the Missouri Uniform Law Enforcement

System (MULES) to be admissible as evidence in all courts;

- Exempts sales of court transcripts, depositions, compressed transcripts, exhibits, computer disks containing such items or copies of such items which are prepared and sold by court reporters from sales/use taxes;
- Exempts farm machinery and equipment that is attached to real property or a vehicle from sales/use taxes;
- Requires changes in policy or interpretation by the Department of Revenue to be applied prospectively when affecting a particular class of persons;
- Prohibits the Department of Revenue from assessing state and local sales and use taxes on the sale of non-domestic game birds sold for sport hunting prior to January 1, 1995;
- Exempts crop duster aircraft from sales/use taxes when used solely for agricultural production; and,
- Allows issuance of two motor vehicle license plate tabs per year at

no cost if the application is accompanied by a police report showing the tabs were stolen.

For more information regarding electronic filing, please contact the Tax Program Coordinator at 751-3930.

### 1995 State Holidays

State offices will be closed in observance of the following holidays.

<b>July</b>	<b>4</b>	Independence Day
<b>September</b>	<b>4</b>	Labor Day
<b>October</b>	<b>9</b>	Columbus Day
<b>November</b>	<b>10</b>	Veterans Day
<b>November</b>	<b>23</b>	Thanksgiving Day
<b>December</b>	<b>25</b>	Christmas Day

# Exempt United States Government Obligations

This is a list of United States Government obligations that are exempt from Missouri tax.

Any obligations issued pursuant to the provisions of an Act of Congress of the United States known as the Farm Credit Act of 1971 are tax exempt. Obligations issued by the following United States government agencies and other exempt entities are tax exempt:

Banks for Cooperatives	Federal Intermediate Credit Banks
Federal Land Banks	Federal Home Loan Banks
United States Postal Service	Federal Housing Administration Debentures
Public Housing Notes and Bonds	General Services Administration
Small Business Administration	Tennessee Valley Authority
Student Loan Marketing Association	Treasury Bills and Bonds
United States Individual Retirement Bonds	United States Series E. Bonds
Commodity Credit Corporation	United States Series H. Bonds
Federal Farm Loan Corporation	Federal Deposit Insurance Corporation
General Insurance Fund	Public Debt
National Credit Union Central Liquidity Facility	Federal Financing Bank Obligations
National Farm Loan Association	United States Certificates of Indebtedness
Certificate of Accrual on Treasury Securities (Cats)	Zero Coupon Bonds
United States Freedom Shares	Zero Coupon Based Rate Adjustment Securities (Zebras)
Treasury Investment Growth Receipts (Tigrs)	Financial Corporation Bonds
Educational Institution Bonds	Resolution Funding Corporation Bonds
Puerto Rican Bonds	Financing Corporation Obligations
Guam	American Samoa
Northern Mariana	Northern Mariana Covenant
Federal Farm Credit Banks and Junior College Building Corporation Bonds, Series B, 1988	Virgin Islands

## Taxpayer Assistance

### Department of Revenue Field Offices

#### Cape Girardeau

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#### Joplin

1110 E. Seventh St., Suite 400  
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(417) 629-3070

#### Kansas City

State Office Building  
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Kansas City, MO 64106-4039  
(816) 889-2944

#### Kirksville

300 E. Northtown Road  
Suite B  
Northtown Shopping Center  
P.O. Box 964  
Kirksville, MO 63501-0964  
(816) 785-2412

#### St. Joseph

State Office Building  
Room 314  
525 Jules  
St. Joseph, MO 64501-1900  
(816) 387-2230

#### St. Louis

2510 South Brentwood  
Suite 300  
Brentwood, MO 63144-2391  
(314) 968-4740

#### Springfield

State Office Building  
Room 313  
149 Park Central Square  
Springfield, MO 65806-1386  
(417) 895-6474

# 1995 Tax Calendar

## Due Dates for July 95 — October 95

### July

- 6 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 17 Cigarette Tax Credit Account and  
Return  
Other Tobacco Products Monthly  
Reports
- 19 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 20 Cigarette Tax Cash Accounts Return
- 26 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 31 Monthly Sales/Use Tax Returns  
Quarterly Sales/Use Tax Returns  
Quarter-Monthly Withholding  
Reconciliation  
Quarterly Withholding Returns  
Monthly Withholding Returns  
Motor Fuel/Special Fuel Reports  
Tire Fee  
Quarterly Insurance Tax Payments  
Quarterly Interstate Fuel Tax User  
Report

### August

- 3 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 15 Individual Income Tax with  
Automatic Extension  
Quarter-Monthly Withholding  
Reconciliation

### Monthly Withholding

- Cigarette Tax Credit Account and Return
- Other Tobacco Products

### Monthly Reports

- 18 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 21 Monthly Sales/Use Tax Returns  
Cigarette Tax Cash Accounts Return
- 25 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 31 Motor Fuel/Special Fuel Reports

### September

- 1 Quarterly Insurance Tax Payment
- 6 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 15 Estimated Tax Declarations for  
Individuals  
Declaration of Estimated Tax for  
Calendar Year Corporations  
Quarter-Monthly Withholding  
Reconciliation  
Monthly Withholding Returns  
Cigarette Tax Credit Account and Return  
Other Tobacco Products  
Monthly Reports
- 20 Monthly Sales/Use Tax Returns  
Quarter-Monthly Sales Tax  
Cigarette Tax Cash Account  
Quarter-Monthly Withholding Payment
- 27 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment

### October

- 2 Motor Fuel/Special Fuel Reports
- 4 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 16 Corporation Income Tax with  
Automatic Extension  
S Corporation Income Tax with  
Automatic Extension  
Fiduciary Income Tax with  
Approved Extension  
Partnership Income Tax with  
Approved Extension  
Cigarette Tax Credit Account and Return  
Other Tobacco Products  
Monthly Reports
- 18 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 20 Cigarette Tax Cash Accounts Return
- 25 Quarter-Monthly Sales Tax  
Quarter-Monthly Withholding Payment
- 30 Quarterly Insurance Tax Payment
- 31 Monthly Sales/Use Tax Returns  
Quarterly Sales/Use Tax Returns  
Quarter-Monthly Withholding  
Reconciliation  
Quarterly Withholding Returns  
Monthly Withholding Returns  
Motor Fuel/Special Fuel Reports  
Tire Fee  
Quarterly Interstate Fuel Tax  
User Report

**Tax Bulletin**  
**Missouri Department of Revenue**  
**P.O. Box 629**  
**Jefferson City, MO 65105-0629**

**BULK RATE**  
U.S. POSTAGE  
PAID  
Jefferson City, MO  
Permit No. 122